

# FYE 2009 Review - Annual Financial Report

School District: Bath County  
 Audit Firm Name: Chris Gooch  
 Date: 2/8/2010  
 1st Audit Reviewer: Kem Delaney-Ellis  
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,154,217.34	2,154,367.34	-150.00	2,187,529.00	-33,161.66	See page 14 audit report; the difference is Other Revenue \$33,161.
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,625,831.70	-2,625,831.70	0.00	2,625,831.70	
Revenue (State) - 3XXX (Not 3900)	9,258,672.28	9,229,450.28	29,222.00	11,855,282.00	-2,625,831.72	
Revenue (Federal) - 4XXX	51,191.32	51,191.32	0.00	51,191.00	0.32	
Total Revenues	11,464,080.94	14,060,840.64	-2,596,759.70	14,094,002.00	-33,161.36	
Expenditures-Not including Transfers Out or On Behalf	10,994,742.13	11,032,761.14	-38,019.01	13,448,625.00	-2,415,863.86	Classification difference
Expenditures-On Behalf	0.00	2,625,831.70	-2,625,831.70	0.00	2,625,831.70	
Total Expenditures	10,994,742.13	13,658,592.84	-2,663,850.71	13,448,625.00	209,967.84	
Excess (Deficiency) of Revenues Over Expenditures	469,338.81	402,247.80	67,091.01	645,377.00	-243,129.20	
Other Financing Sources - Not Transfers In	26,815.83	26,815.83	0.00	0.00	26,815.83	The difference is 5332 Loss Comp - Buildings \$18,201.53, 5342 Loss Comp - Equipment ETC \$8,614.30.
Other Financing Sources - Transfers In Only - 52XX Transfers	6,345.00	6,345.00	0.00	0.00	6,345.00	The difference is 5220 Indirect Costs Transfer \$6,345.
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	46,916.13	46,916.13	0.00	256,884.00	-209,967.87	
Total Other Financing Sources, Uses and Transfers	-13,755.30	-13,755.30	0.00	-256,884.00	243,128.70	
Net Change in Fund Balance	455,583.51	388,492.50	67,091.01	388,493.00	-0.50	
Beginning Fund Balance - July 1	3,021,445.08	3,021,445.08	0.00	3,057,343.00	-35,897.92	Beginning balance differences to be determined
Ending Balance - June 30	3,477,028.59	3,409,937.58	67,091.01	3,445,836.00	-35,898.42	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,625,831.70	-2,625,831.70	2,625,832.00	-0.30	On behalf payments are not separated out in audit report; refer to page 42.
On-Behalf Expenditures by Fund	0.00	2,625,831.70	-2,625,831.70	2,625,832.00	-0.30	Refer to page 42, Note R, On behalf payments General Fund \$2,625,832
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	240,077.55	240,077.55	0.00	240,077.00	0.55	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	1,017,408.81	1,017,408.81	0.00	1,017,409.00	-0.19	
Revenue (Federal) – 4XXX	1,721,345.60	1,721,345.60	0.00	1,721,346.00	-0.40	
Total Revenues	2,978,831.96	2,978,831.96	0.00	2,978,832.00	-0.04	
Expenditures-Not including Transfers Out and not 0280	3,011,443.96	3,011,443.96	0.00	2,954,111.00	57,332.96	See page 14 of audit report
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	3,011,443.96	3,011,443.96	0.00	2,954,111.00	57,332.96	
Excess (Deficiency) of Revenues Over Expenditures	-32,612.00	-32,612.00	0.00	24,721.00	-57,333.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	38,562.00	38,562.00	0.00	38,562.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	63,283.00	-63,283.00	
Total Other Financing Sources, Uses and Transfers	38,562.00	38,562.00	0.00	-24,721.00	63,283.00	
Net Change in Fund Balance	5,950.00	5,950.00	0.00	0.00	5,950.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	5,950.00	5,950.00	0.00	0.00	5,950.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	150,138.00	179,360.00	-29,222.00	179,360.00	0.00	
Total Revenues	150,138.00	179,360.00	-29,222.00	179,360.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	150,138.00	179,360.00	-29,222.00	179,360.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	301,787.00	-301,787.00	See page 44 of audit report
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-301,787.00	301,787.00	
Net Change in Fund Balance	150,138.00	179,360.00	-29,222.00	-122,427.00	301,787.00	
Beginning Fund Balance - July 1	151,649.00	151,649.00	0.00	151,649.00	0.00	
Ending Balance - June 30	301,787.00	331,009.00	-29,222.00	29,222.00	301,787.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	197,434.00	197,434.00	0.00	197,434.00	0.00	
Revenue (State) – 3XXX	441,985.00	441,985.00	0.00	441,985.00	0.00	
Total Revenues	639,419.00	639,419.00	0.00	639,419.00	0.00	
Expenditures-Not including Transfers Out	662,400.87	662,400.87	0.00	0.00	662,400.87	The difference is object code 0800 Miscellaneous
Total Expenditures	662,400.87	662,400.87	0.00	0.00	662,400.87	
Excess (Deficiency) of Revenues Over Expenditures	-22,981.87	-22,981.87	0.00	639,419.00	-662,400.87	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	662,401.00	-662,401.00	See page 44 of audit report
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-662,401.00	662,401.00	
Net Change in Fund Balance	-22,981.87	-22,981.87	0.00	-22,982.00	0.13	
Beginning Fund Balance - July 1	38,684.85	38,684.85	0.00	38,685.00	-0.15	
Ending Balance - June 30	15,702.98	15,702.98	0.00	15,703.00	-0.02	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	6,806,797.22	6,806,797.22	0.00	6,806,797.00	0.22	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	6,806,797.22	6,806,797.22	0.00	6,806,797.00	0.22	
Excess (Deficiency) of Revenues Over Expenditures	-6,806,797.22	-6,806,797.22	0.00	-6,806,797.00	-0.22	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	301,787.00	301,787.00	0.00	301,787.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	301,787.00	301,787.00	0.00	301,787.00	0.00	
Net Change in Fund Balance	-6,505,010.22	-6,505,010.22	0.00	-6,505,010.00	-0.22	
Beginning Fund Balance - July 1	0.00	0.00	0.00	8,821,887.00	-8,821,887.00	Beginning balance differences to be determined
Ending Balance - June 30	-6,505,010.22	-6,505,010.22	0.00	2,316,877.00	-8,821,887.22	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	864,611.00	-864,611.00	See page 44 of audit report; Debt Service fund is not included in Munis
Total Revenues	0.00	0.00	0.00	864,611.00	-864,611.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,800,263.00	-1,800,263.00	
Total Expenditures	0.00	0.00	0.00	1,800,263.00	-1,800,263.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-935,652.00	935,652.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	935,652.00	-935,652.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	935,652.00	-935,652.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	15,232,469.90	17,858,451.60	-2,625,981.70	18,756,224.00	-897,772.40	See above
Total Expenditures - Governmental Funds	21,475,384.18	24,139,234.89	-2,663,850.71	25,009,796.00	-870,561.11	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-6,242,914.28	-6,280,783.29	37,869.01	-6,253,572.00	-27,211.29	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	326,593.70	326,593.70	0.00	-8,354.00	334,947.70	
Net Change in Fund Balance - Governmental Funds	-5,916,320.58	-5,954,189.59	37,869.01	-6,261,926.00	307,736.41	
Beginning Fund Balance - July 1 - Governmental Funds	3,211,778.93	3,211,778.93	0.00	12,069,564.00	-8,857,785.07	
Ending Fund Balance - June 30 - Governmental Funds	-2,704,541.65	-2,742,410.66	37,869.01	5,807,638.00	-8,550,048.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	219,457.63	219,457.63	0.00	293,701.00	-74,243.37	The difference is object code 3900 On-Behalf payments \$74,234.34
Total Operating Revenues	219,457.63	219,457.63	0.00	293,701.00	-74,243.37	
Expenditures-Not including Transfers Out or On-behalf	1,044,352.32	1,047,801.77	-3,449.45	1,122,046.00	-74,244.23	
Expenditures-On Behalf	0.00	74,243.34	-74,243.34	0.00	74,243.34	
Expenditures - Depreciation Only (Fund 81)	15,591.08	15,591.08	0.00	15,591.00	0.08	
Total Operating Expenses	1,059,943.40	1,137,636.19	-77,692.79	1,137,637.00	-0.81	
Operating Income (Loss)	-840,485.77	-918,178.56	77,692.79	-843,936.00	-74,242.56	
Non-Operating Revenue - Interest Income Only (Local) - 1510	4,504.44	4,504.44	0.00	4,504.00	0.44	
Revenue (State) - 3XXX	13,671.00	13,671.00	0.00	13,671.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	74,243.34	-74,243.34	0.00	74,243.34	
Donated Commodities - 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	797,210.85	814,385.85	-17,175.00	814,386.00	-0.15	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	815,386.29	906,804.63	-91,418.34	832,561.00	74,243.63	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-25,099.48	-11,373.93	-13,725.55	-11,375.00	1.07	
Beginning Net Assets - July 1	279,708.80	279,708.80	0.00	334,355.00	-54,646.20	Beginning balance differences to be determined
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	254,609.32	268,334.87	-13,725.55	322,980.00	-54,645.13	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	79,343.25	79,343.25	0.00	141,782.00	-62,438.75	See page 19 of audit report
Total Operating Revenues	79,343.25	79,343.25	0.00	141,782.00	-62,438.75	
Expenditures-Not including Transfers Out	138,513.04	160,661.06	-22,148.02	166,779.00	-6,117.94	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	138,513.04	160,661.06	-22,148.02	166,779.00	-6,117.94	
Operating Income (Loss)	-59,169.79	-81,317.81	22,148.02	-24,997.00	-56,320.81	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	22,148.02	-22,148.02	0.00	22,148.02	See page 19 of audit report
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	22,148.02	-22,148.02	0.00	22,148.02	See page 19 of audit report
Other Financing Sources - Transfers In Only - 52XX Transfers	8,354.13	8,354.13	0.00	8,354.00	0.13	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	8,354.13	8,354.13	0.00	8,354.00	0.13	
Net Income (Loss)	-50,815.66	-50,815.66	0.00	-16,643.00	-34,172.66	
Beginning Net Assets - July 1	14,895.66	14,895.66	0.00	17,065.00	-2,169.34	Beginning balance differences to be determined
Ending Net Assets - June 30	-35,920.00	-35,920.00	0.00	422.00	-36,342.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	4,175.00	4,175.00	0.00	0.00	4,175.00	Reported in Munis, Preschool (53), object code 1310 Tuition from IndividualsT
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	5,922.42	6,118.65	-196.23	0.00	6,118.65	
Total Operating Expenses	5,922.42	6,118.65	-196.23	0.00	6,118.65	
Operating Income (Loss)	-5,922.42	-6,118.65	196.23	0.00	-6,118.65	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	196.23	-196.23	0.00	196.23	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	196.23	-196.23	0.00	196.23	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	-5,922.42	-5,922.42	0.00	0.00	-5,922.42	
Beginning Net Assets - July 1	2,169.43	2,169.43	0.00	0.00	2,169.43	
Ending Net Assets - June 30	-3,752.99	-3,752.99	0.00	0.00	-3,752.99	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	298,800.88	298,800.88	0.00	435,483.00	-136,682.12	See explanations above
Total Operating Expenses - Proprietary Funds	1,204,378.86	1,304,415.90	-100,037.04	1,304,416.00	-0.10	
Operating Income (Loss) - Proprietary Funds	-905,577.98	-1,005,615.02	100,037.04	-868,933.00	-136,682.02	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	815,386.29	929,148.88	-113,762.59	832,561.00	96,587.88	
Net Transfers In (Out) - Proprietary Funds	8,354.13	8,354.13	0.00	8,354.00	0.13	
Net Income (Loss) - Proprietary Funds	-81,837.56	-68,112.01	-13,725.55	-28,018.00	-40,094.01	
Net Assets, July 1, 2008 - Proprietary Funds	296,773.89	296,773.89	0.00	351,420.00	-54,646.11	
Net Assets, June 30, 2009 - Proprietary Funds	214,936.33	228,661.88	-13,725.55	323,402.00	-94,740.12	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	1,000.00	1,000.00	0.00	0.00	1,000.00	Audit report did not include Trust and Agency funds from AFR
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	1,000.00	1,000.00	0.00	0.00	1,000.00	
Deductions	1,000.00	1,000.00	0.00	0.00	1,000.00	
Total Deductions	1,000.00	1,000.00	0.00	0.00	1,000.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	1,000.00	1,000.00	0.00	0.00	1,000.00	See above
Total Deductions - Fiduciary Funds	1,000.00	1,000.00	0.00	0.00	1,000.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	74,243.34	-74,243.34	74,243.00	0.34	See page 19 and 42 of audit report
Fund 51 - On-Behalf Expenditures	0.00	74,243.34	-74,243.34	74,243.00	0.34	See page 19 and 42 of audit report
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	916,645.16	916,645.16	0.00	918,953.00	-2,307.84	Refer to page 36 of audit report; difference is Adult education \$2,307
Depreciation Expense - Fund 81	15,591.08	15,591.08	0.00	15,591.00	0.08	Refer to page 35 of audit report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	2,722,419.29	-2,722,419.29	2,722,419.29	0.00	See KDE website
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to page 42, Note R, On Behalf Payments amounts reported by Fund total of \$2,722,419.
On-Behalf Payments (Audit - KDE Web)	0.00	-2,722,419.29	2,722,419.29	-2,722,419.29	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	-661.84	-661.84	0.00	0.00	-661.84	Not evaluating at this time
Deductions	916,645.16	916,645.16	0.00	0.00	916,645.16	
Change Total assets	-917,307.00	-917,307.00	0.00	0.00	-917,307.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-917,307.00	-917,307.00	0.00	0.00	-917,307.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	15,591.08	15,591.08	0.00	0.00	15,591.08	Not evaluating at this time
Change Total assets	-15,591.08	-15,591.08	0.00	0.00	-15,591.08	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-15,591.08	-15,591.08	0.00	0.00	-15,591.08	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	2,307.00	2,307.00	0.00	0.00	2,307.00	Not evaluating at this time
Change Total assets	-2,307.00	-2,307.00	0.00	0.00	-2,307.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	-2,307.00	-2,307.00	0.00	0.00	-2,307.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	-661.84	-661.84	0.00	0.00	-661.84	See above
Total Deductions - Fixed Assets	934,543.24	934,543.24	0.00	0.00	934,543.24	
Change in Total Fixed Assets	-935,205.08	-935,205.08	0.00	0.00	-935,205.08	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-935,205.08	-935,205.08	0.00	0.00	-935,205.08	